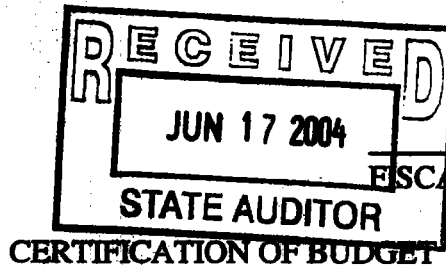


SOUTH JORDAN CITY  
CITY



2005  
FISCAL YEAR ENDING

**ADOPTION OF BUDGET INFORMATION:**

In compliance with Sections 10-6-111, 10-6-113, 10-6-118, 59-2-919 and 59-2-923, *Utah Code*, as amended which states in effect:

"On or before the first regularly scheduled city council meeting of May, the mayor shall prepare for the ensuing year, a tentative budget for each fund for which a budget is required. The council shall review, consider and tentatively adopt the tentative budget and shall establish the time and place of the public hearing to receive public comment on the budget. Before June 22, or in the case of a property tax increase before August 17, the governing body shall by resolution or ordinance adopt a budget for the ensuing fiscal period for each fund for which a budget is required. A copy of the final budget for each fund shall be filed with the State Auditor within 30 days after adoption."

I, the undersigned, certify that the attached budget document is a true and correct copy of the budget of SOUTH JORDAN City for the fiscal year ending JUNE 30, 2005 as approved and adopted by resolution or ordinance dated MAY 18 2004. A public hearing meeting the requirements specified in *Utah Code* section (indicate which):

☒ 10-6-113-118 (no increase in tax rate - final budget adopted by June 22);

☐ 59-2-918-920 (increase in tax rate - final budget adopted by August 17)

was held on MAY 18, 2004 for all budgetary funds.

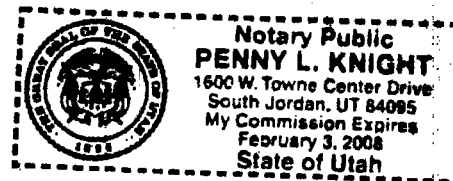
Signed: \_\_\_\_\_

(Budget Officer)

Subscribed and sworn to this 17<sup>th</sup> day

of June, 2004.

Penny L. Knight  
(Notary Public)



**South Jordan City**  
Governmental Unit

**04-05**  
Fiscal Year

**General Fund Revenues**

| Source of Revenue                           | Prior Year<br>Actual<br>FY 02-03 | Current Year<br>Estimate<br>FY 03-04 | Approved<br>Budget<br>Appropriation<br>FY 04-05 |
|---|----------------------------------|--------------------------------------|---|
| <b>Taxes</b>                                |                                  |                                      |   |
| Current Property Tax                        | \$ 2,385,601                     | \$ 2,560,000                         | \$ 2,760,000                                    |
| Delinquent Property Tax                     | 121,661                          | 105,000                              | 110,000   |
| Motor Vehicle Tax                           | 372,016                          | 383,000                              | 375,000   |
| Penalty & Interest                          | 6,568                            | 5,500                                | 7,500   |
| Sales & Use Tax                             | 2,843,808                        | 3,220,000                            | 3,420,000                                       |
| Cell Phone Tax                              | 162,681                          | 173,500                              | -   |
| Telecommunications License Tax              |                                  |                                      | 395,000   |
| Energy Sales & Use Tax                      | 1,210,835                        | 1,354,500                            | 1,240,000                                       |
| <b>Licenses &amp; Permits</b>               |                                  |                                      |   |
| Building Permits                            | 921,859                          | 1,066,963                            | 1,196,200                                       |
| Electrical, Plumbing, or Mechanical Permits | 230,578                          | 234,950                              | 262,200   |
| Business Licenses                           | 71,898                           | 84,975                               | 87,550  |
| Innkeepers Fee                              | 24,729                           | 25,200                               | 25,200  |
| Solid Waste Regulatory Fee                  | -                                | 30,000                               | 11,330  |
| Road Cutting Fees                           | 88,600                           | 32,445                               | 26,780  |
| Sign Permits                                | 2,400                            | 2,575                                | 2,575   |
| Fire Department Permits                     | 3,530                            | 3,090                                | 3,605   |
| Dog Licenses                                | 4,920                            | 3,348                                | 5,150   |
| <b>Intergovernmental Revenues</b>           |                                  |                                      |   |
| Cops Fast Grant                             | 89,189                           | 80,000                               | 199,159   |
| DARE Officer Grant                          |                                  |                                      | 47,575  |
| State Grants                                |                                  |                                      |   |
| VOCA  | 27,526                           | 26,000                               | 40,775  |
| FEMA Fire Grant                             | -                                | 53,209                               | -   |
| Emergency Management Grant                  | -                                | 1,996                                | -   |
| LLEB Grant                                  | 7,500                            | 7,500                                | -   |
| Homeland Security                           | -                                | 55,274                               | -   |
| Highway Safety                              | -                                | 24,900                               | -   |
| Other                                       | 60,617                           | 17,852                               | -   |
| State Liquor Funds                          | 3,297                            | 20,000                               | 10,000  |
| Class C Road Funds                          | 1,072,330                        | 1,260,000                            | 1,180,000                                       |

| Source of Revenue | Prior Year<br>Actual<br>FY 02-03 | Current Year<br>Estimate<br>FY 03-04 | Approved<br>Budget<br>Appropriation<br>FY 04-05 |
|-------------------|----------------------------------|--------------------------------------|---|
|-------------------|----------------------------------|--------------------------------------|---|

#### Charges for Services

|  |           |         |         |
|--|-----------|---------|---------|
| Engineering Fees                       | 166,823   | 253,600 | 230,800 |
| Plan Check Fees                        | 636,633   | 715,000 | 809,400 |
| Zoning & Subdivision Fees              | 92,614    | 106,800 | 136,300 |
| Map & Publication Fees                 | 5,295     | 5,047   | 5,150   |
| Ambulance Fees                         | 373,331   | 374,175 | 375,000 |
| Burial Fees                            | 15,755    | 17,725  | 15,450  |
| Animal Control Impact Fees             | 6,779     | 6,386   | 7,725   |
| Park Use Fees                          | 2,880     | 3,090   | 3,090   |
| Community Center Revenue               | 18,552    | 23,000  | 15,450  |
| Cable TV Fees                          | 55,409    | 53,500  | 60,000  |
| RDA Revenue                            | 1,456,687 | 19,982  | -       |
| Admin Fees - Street Lighting           | -         | 7,950   | 11,574  |
| Admin Fees - Storm Water               | -         | 7,447   | 22,120  |
| Admin Fees - RDA                       | 25,686    | 25,686  | 30,000  |
| Admin Fees - CDBG                      | -         | -       | 15,000  |
| Admin Fees - Riverpark SID             | -         | 26,145  | 25,095  |
| Admin Fees - Water                     | 444,956   | 471,850 | 542,747 |
| Admin Fees - Secondary Water           | -         | 20,409  | 49,200  |
| Admin Fees - Sanitation                | 60,820    | 54,852  | 109,160 |
| Admin Fees - Sanitation Recycling      | -         | 20,330  | 33,997  |
| Admin Fees - Recreation Center         | -         | -       | 17,750  |
| Vehicle Charges - Storm Drain          | -         | -       | 18,000  |
| Vehicle Charges - Culinary Water       | -         | -       | 28,750  |
| Vehicle Charges - Secondary Water      | -         | -       | 8,000   |
| Vehicle Charges - Sanitation           | -         | -       | 7,500   |
| Custodial Services - Recreation Center | -         | -       | 66,235  |
| Cell Tower Lease                       | 29,234    | 12,900  | 29,000  |
| Fees Moved to Special Revenue Funds    | 443,458   | -       | -       |
| Miscellaneous Other Fees               | 9,199     | 15,900  | 8,500   |

#### Fines and Forfeitures

#### Miscellaneous Revenue

|                              |         |           |        |
|------------------------------|---------|-----------|--------|
| Interest Income              | 23,533  | 40,000    | 25,000 |
| Country Fest                 | -       | 6,500     | 3,000  |
| Police Miscellaneous Revenue | -       | 29,200    | 13,000 |
| Other Miscellaneous          | 41,322  | 63,645    | 30,000 |
| Sale of Fixed Assets         | 902,819 | -         | -      |
| Excess Fund Balance          | -       | 1,262,034 | -      |

#### Contributions and Transfers

|                                     |         |         |         |
|-------------------------------------|---------|---------|---------|
| Transfer from Capital Projects Fund | 117,000 | 54,060  | -       |
| Transfer from Cemetery Fund         | 23,000  | -       | 8,000   |
| Transfer from Parkway Care Fund     | 100,000 | 127,000 | -       |
| Transfer from Sanitation Fund       | -       | -       | 150,000 |
| Transfers from Other Funds          | 280,000 | -       | -       |

**South Jordan City**

Governmental Unit

**04-05**

Fiscal Year

**General Fund Expenditures**

| Nature of Expenditure                      | Prioro Year<br>Actual<br>FY 02-03 | Current Year<br>Estimate<br>FY 03-04 | Approved<br>Budget<br>Appropriation<br>FY 04-05 |
|--|-----------------------------------|--------------------------------------|---|
| <b>Executive</b>                           |                                   |                                      |   |
| Executive                                  | \$ 1,087,202                      | \$ 1,062,499                         | \$ 963,398                                      |
| Legal                                      | \$ 277,356                        |                                      |   |
| Executive Support Services                 | -                                 | -                                    | 714,468   |
| <b>Support Services</b>                    |                                   |                                      |   |
| Administrative Services                    | 1,406,127                         | 586,155                              | 622,450   |
| Finance                                    | 424,129                           | 316,422                              | 297,630   |
| Fleet                                      | -                                 | 105,368                              | 452,866   |
| Facility                                   | -                                 | 301,368                              | 482,580   |
| <b>Economic &amp; Development Services</b> |                                   |                                      |   |
| Economic & Development Administration      | 1,271,893                         |                                      | 193,203   |
| Development Services                       | -                                 | 947,264                              | 1,523,810                                       |
| Information Services                       | -                                 | 298,686                              | 455,154   |
| <b>Public Safety</b>                       |                                   |                                      |   |
| Public Safety Admin                        | 689,037                           | 737,096                              | 810,184   |
| Police                                     | 2,411,782                         | 2,100,894                            | 2,695,379                                       |
| Fire                                       | 2,132,269                         | 1,933,011                            | 2,320,569                                       |
| Court                                      | 263,812                           | 223,264                              | 304,984   |
| <b>Operations</b>                          |                                   |                                      |   |
| Operations Administration                  | -                                 | 2,842,665                            | 675,041   |
| Construction Management                    | 1,489,770                         | 466,017                              | 369,693   |
| Streets/Parks                              | 885,860                           | 1,276,900                            | 1,425,354                                       |
| Recreation                                 | -                                 | 400,781                              | 667,554   |
| <b>Transfers and Other Uses</b>            |                                   |                                      |   |
| Transfer to Debt Service Fund              | -                                 | 1,893,212                            | 358,100   |
| Transfer to Historic Preservation Fund     | -                                 | -                                    | 3,000   |
| Transfer to MBA                            | -                                 | -                                    | -   |
| Transfer to CIP Fund                       | -                                 | 26,591                               | -   |
| Transfer to Capital Facilities Fund        | -                                 | 23,352                               | -   |
| Transfer to Capital Equipment Fund         | -                                 | 10,445                               | 72,915  |
| Transfer to Cemetery Perpetual Care Fund   | -                                 | 4,000                                | -   |
| Transfer out                               | 2,794,707                         |                                      |   |
| Transfer to Reserve                        | 916,436                           | -                                    | 94,260  |

## Operating Transfers Out

| Expenditures                             | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|--|--------------------|---------------------------------|-------------------------------|
| <b>Transfers Out</b>                     |                    |                                 |                               |
| Transfer to Debt Service Fund            | \$ 1,780,583       | \$ 1,893,212                    | \$ 358,100                    |
| Transfer to Historic Preservation Fund   |                    | -                               | 3,000                         |
| Transfer to MBA                          | 188,124            | -                               | -                             |
| Transfer to CIP Fund                     | 110,000            | 26,591                          | -                             |
| Transfer to Capital Facilities Fund      |                    | 23,352                          | -                             |
| Transfer to Capital Equipment Fund       | 716,000            | 10,445                          | 72,915                        |
| Transfer to Cemetery Perpetual Care Fund | -                  | 4,000                           | -                             |
| Transfer to Reserve                      | -                  | -                               | 94,260                        |

**South Jordan City**  
Governmental Unit

**04-05**  
Fiscal Year

**Special Revenue Fund**

**Historical Preservation Fund**

| Description                       | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|-----------------------------------|--------------------|---------------------------------|-------------------------------|
| <b>REVENUES:</b>                  | \$ 3,079           | \$ 1,300                        | \$ 1,300                      |
|                                   |                    |                                 |                               |
| <b>OTHER SOURCES:</b>             |                    |                                 |                               |
| Transfer from General Fund        | -                  | -                               | 3,000                         |
| Use of Fund Balance               | -                  | 3,200                           | 300                           |
|                                   |                    |                                 |                               |
| <b>EXPENDITURES:</b>              | -                  | 4,500                           | 4,600                         |
|                                   |                    |                                 |                               |
| <b>OTHER SOURCES:</b>             |                    |                                 |                               |
| Budgeted Increase in Fund Balance | 3,079              | -                               | -                             |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Special Revenue Fund****CDBG Fund**

| Description | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|-------------|--------------------|---------------------------------|-------------------------------|
|-------------|--------------------|---------------------------------|-------------------------------|

|                       |           |            |           |
|-----------------------|-----------|------------|-----------|
| <b>REVENUES:</b>      | \$ 21,407 | \$ 109,598 | \$ 65,000 |
|                       |           |            |           |
| <b>OTHER SOURCES:</b> |           |            |           |
|                       |           |            |           |
|                       |           |            |           |
| <b>EXPENDITURES:</b>  | 21,407    | 109,598    | 65,000    |
|                       |           |            |           |
| <b>OTHER USES:</b>    |           |            |           |
|                       |           |            |           |
|                       |           |            |           |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Special Revenue Fund****Recreation Programs Fund**

| Description    | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|----------------|--------------------|---------------------------------|-------------------------------|
| REVENUES:      | \$ -               | \$ 231,240                      | \$ 154,220                    |
| OTHER SOURCES: |                    |                                 |                               |
|                |                    |                                 |                               |
|                |                    |                                 |                               |
| EXPENDITURES:  | -                  | 231,240                         | 154,220                       |
| OTHER USES:    |                    |                                 |                               |
|                |                    |                                 |                               |
|                |                    |                                 |                               |
|                |                    |                                 |                               |
|                |                    |                                 |                               |
|                |                    |                                 |                               |



**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Special Revenue Fund**

**Street Lighting Fund**

| Description    | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|----------------|--------------------|---------------------------------|-------------------------------|
| REVENUES:      | \$ -               | \$ 313,000                      | \$ 324,000                    |
| OTHER SOURCES: |                    |                                 |                               |
|                |                    |                                 |                               |
|                |                    |                                 |                               |
| EXPENDITURES:  | -                  |                                 |                               |
|                | -                  | 313,000                         | 324,000                       |
| OTHER USES:    |                    |                                 |                               |
|                |                    |                                 |                               |
|                |                    |                                 |                               |
|                | -                  |                                 |                               |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Special Revenue Fund****Storm Drain Fund**

| Description                       | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|-----------------------------------|--------------------|---------------------------------|-------------------------------|
| <b>REVENUES:</b>                  | \$ -               | \$ 234,000                      | \$ 256,152                    |
|                                   |                    |                                 |                               |
| <b>OTHER SOURCES:</b>             |                    |                                 |                               |
|                                   |                    |                                 |                               |
|                                   |                    |                                 |                               |
|                                   |                    |                                 |                               |
| <b>EXPENDITURES:</b>              | -                  | 171,793                         | 238,511                       |
|                                   |                    |                                 |                               |
| <b>OTHER USES:</b>                |                    |                                 |                               |
| Budgeted increase in fund balance |                    | 62,207                          | 17,641                        |
|                                   |                    |                                 |                               |

**South Jordan City**  
Governmental Entity

**04-05**  
Fiscal Year

**Special Revenue Fund**

**Parkway Care Fund**

| Description                       | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|-----------------------------------|--------------------|---------------------------------|-------------------------------|
| <b>REVENUES:</b>                  | \$ 35,101          | \$ 30,000                       | \$ 30,000                     |
|                                   |                    |                                 |                               |
| <b>OTHER SOURCES:</b>             |                    |                                 |                               |
| Transfer from Sanitation Fund     | \$ 100,000         | \$ 127,000                      | \$ -                          |
|                                   |                    |                                 |                               |
| <b>EXPENDITURES:</b>              |                    |                                 |                               |
|                                   |                    |                                 |                               |
|                                   |                    |                                 |                               |
| <b>OTHER USES:</b>                |                    |                                 |                               |
| Budgeted increase in fund balance | 35,101             | 30,000                          | 30,000                        |
|                                   |                    |                                 |                               |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Debt Service Fund****General Debt Service**

| Description                              | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|--|--------------------|---------------------------------|-------------------------------|
| <b>REVENUES:</b>                         |                    |                                 |                               |
| Investment Earnings                      | \$ 12,428          | \$ 10,000                       | \$ 5,000                      |
| Reimbursement-Boyer/Tenfold Construction | 51,638             | 150,183                         | 149,929                       |
| Transfer from General Fund               | 1,780,583          | 1,893,212                       | 358,100                       |
| Transfer from RDA                        |                    |                                 | 262,615                       |
| Transfer from CIP                        |                    | 136,440                         | -                             |
| Transfer from Road Impact Fees           |                    | -                               | 535,878                       |
| Transfer from Storm Drain Impact Fees    | -                  | -                               | 247,076                       |
| Transfer from Police Impact Fees         |                    | -                               | 122,473                       |
| Transfer from Fire Impact Fees           |                    | -                               | 227,451                       |
| Transfer from CIP Sales Tax Bonds        | 104,725            | -                               |                               |
| Transfer from Cap Equipment              | 121,073            | -                               |                               |
| Transfer from Water Operations           | 82,346             | 82,346                          | 82,346                        |
| Transfer from Sanitation Fund            | 72,000             | 72,000                          | 72,000                        |
| Use of Reserve                           | 27,619             | 5,000                           | 187,417                       |
| <b>Total Revenue</b>                     | <b>2,252,412</b>   | <b>2,349,181</b>                | <b>2,250,285</b>              |
| <b>Beginning Fund Balance</b>            | <b>-</b>           | <b>-</b>                        | <b>-</b>                      |
| <b>EXPENDITURES:</b>                     |                    |                                 |                               |
| Bond Principle Payment                   |                    |                                 |                               |
| 2000 Road Bonds                          | 240,000            | 255,000                         | 265,000                       |
| 2001 Sales Tax Bonds                     | 570,000            | 345,000                         | 360,000                       |
| Bond Interest                            |                    |                                 |                               |
| 2000 Road Bonds                          | 119,685            | 107,310                         | 94,840                        |
| 2001 Sales Tax Bonds                     | 875,066            | 705,618                         | 692,418                       |
| Zions Loan Principal                     | -                  | 125,496                         | 143,198                       |
| Zions Loan Interest                      | -                  | 60,382                          | 42,680                        |
| Land Purchase Note Principal             | -                  | 134,179                         | -                             |
| Land Purchase Note Interest              | -                  | 2,261                           | -                             |
| Capital Lease Payments                   |                    |                                 |                               |
| 2001 Equipment Lease                     | 323,339            | 323,339                         | 323,339                       |
| Copier Lease                             | -                  | -                               | -                             |
| Fire Truck                               | 71,572             | 71,572                          | 71,572                        |
| 10 Wheel Trucks                          | 45,500             | 52,238                          | 52,238                        |
| 2004 Equipment Lease                     | -                  | -                               | 200,000                       |
| Cost of Issuance                         | 4,000              | -                               | -                             |
| Trustee Fees                             | 3,250              | 5,000                           | 5,000                         |
| Addition to Debt Service Reserve         | -                  | 161,786                         | -                             |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Debt Service Fund****Riverpark Special Improvement District**

| Description                      | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|----------------------------------|--------------------|---------------------------------|-------------------------------|
| <b>REVENUES:</b>                 |                    |                                 |                               |
| Special Assessments              | \$ -               | \$ 794,799                      | \$ 826,452                    |
| Investment Earnings              | 8,364              | 10,584                          | 6,000                         |
| Transfer from Capital Projects   | 980,275            | -                               | -                             |
| Use of Reserve                   | -                  | 12,816                          | -                             |
| <b>Total Revenue</b>             | <b>988,639</b>     | <b>818,199</b>                  | <b>832,452</b>                |
| <b>EXPENDITURES:</b>             |                    |                                 |                               |
| Bond Principle Payment           |                    |                                 |                               |
| 2002 SID Bond                    | -                  | 300,000                         | 355,000                       |
| Bond Interest                    |                    |                                 |                               |
| 2002 SID Bond                    | -                  | 485,556                         | 450,357                       |
| Cost of Issuance                 | 228,823            |                                 |                               |
| Administrative Fees              | -                  | 26,145                          | 25,095                        |
| Trustee Fee                      | -                  | 2,000                           | 2,000                         |
| Transfer to Debt Service Reserve | 747,000            | -                               | -                             |
| Transfer to Capital Projects     |                    | 4,498                           | -                             |
| Contribution to Fund Balance     | 12,816             | -                               | -                             |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Capital Projects Fund****Municipal Building Authority Fund**

| Description                               | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|---|--------------------|---------------------------------|-------------------------------|
| <b>REVENUES</b>                           |                    |                                 |                               |
| Interest Income                           | \$ 37,400          | \$ 11,000                       | \$ 10,900                     |
| Bond Proceeds                             | 9,390,000          | 12,500,000                      | -                             |
| Bond Issuance Premiums                    | 125,688            | -                               | -                             |
| From Capitalized Interest Account         | -                  | 365,191                         | 301,667                       |
| Transfer From General Fund                | 188,124            | -                               | -                             |
| Transfer from Capital Projects            | 57,000             | 55,681                          | -                             |
| Transfer from Park Impact Fees            | -                  | -                               | 352,099                       |
| Transfer from RDA (Haircut)               | -                  | 212,947                         | 350,000                       |
| Transfer from Mulligans Golf Course       | -                  | -                               | 207,000                       |
| Use of Fund Balance                       | -                  | 6,280,112                       | 15,546                        |
| <b>EXPENDITURES:</b>                      |                    |                                 |                               |
| Liability Insurance                       | -                  | 1,199                           | 3,000                         |
| Recreation Projects                       |                    |                                 |                               |
| Cultural Arts Museum                      |                    |                                 |                               |
| Construction                              | 957,802            | 242,198                         | -                             |
| Furnishings                               | -                  | 20,000                          | -                             |
| Aquatic/Fitness Center                    | 236,375            | 5,999,661                       | -                             |
| Park Improvements                         | 263,964            | -                               | -                             |
| Purchase of Mulligans Golf Course         |                    | 10,500,000                      |                               |
| Infrastructure Improvements (Golf Course) |                    | 220,000                         |                               |
| Bond Principal                            |                    |                                 |                               |
| 1996 Revenue Bond                         | 209,000            | 226,000                         | -                             |
| 2002 Revenue Bond                         | -                  | -                               | 325,000                       |
| 2004 Revenue Bond                         | -                  | -                               | 416,667                       |
| Bond Interest                             |                    |                                 |                               |
| 1996 Revenue Bond                         | 22,403             | 11,639                          | -                             |
| 2002 Revenue Bond                         | 175,582            | 402,607                         | 398,545                       |
| 2004 Revenue Bond                         |                    |                                 | 90,000                        |
| Cost of Issuance                          | 263,480            | 17,827                          | -                             |
| Cost of Issuance (Mulligans)              |                    | 326,673                         |                               |
| Transfer to Debt Service Reserve          |                    | 946,400                         |                               |
| Transfer to Capitalized Interest Account  |                    | 506,927                         |                               |
| Trustee Fee                               | 2,320              | 3,800                           | 4,000                         |
| Transfer to General Fund                  | 280,000            | -                               | -                             |
| Addition to Reserve                       | 7,387,286          | -                               | -                             |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Capital Projects Fund****General Capital Projects**

| Description                                   | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|---|--------------------|---------------------------------|-------------------------------|
| <b>REVENUES:</b>                              |                    |                                 |                               |
| Road Impact Fees                              | \$ 1,152,930       | \$ 1,156,696                    | \$ -                          |
| Parks Impact Fees                             | 2,267,546          | 1,950,778                       | -                             |
| Storm Drain Impact Fees                       | 669,162            | 629,544                         | -                             |
| Police Impact Fees                            | 55,068             | 99,776                          | -                             |
| Fire Impact Fees                              | 123,094            | 211,944                         | -                             |
| Reimbursement - Boyer/Arbor                   | 796,150            | 246,180                         | -                             |
| Reimbursement - Robbins                       | 159,621            | 6,695                           | -                             |
| Interest Income                               | 150,683            | 76,836                          | -                             |
| Loan/Bond Proceeds                            | 2,488,587          | 1,500,000                       | 900,000                       |
| Bond Premium                                  | 20,642             | -                               | -                             |
| Donations                                     | -                  | 1,650                           | -                             |
| Miscellaneous                                 | 192,134            | -                               | -                             |
| Sale of Property                              | -                  | 1,529,056                       | -                             |
| Transfer From General Fund                    | 826,000            | 37,036                          | 72,915                        |
| Transfer from CIP General                     | -                  | -                               | -                             |
| Transfer From RDA                             | -                  | 10,445                          | -                             |
| Transfer from Culinary Water Fund             | -                  | 1,700                           | -                             |
| Transfer from Secondary Water Fund            | -                  | 91,191                          | 170,300                       |
| Transfer from Riverpark SID                   | -                  | 4,501                           | -                             |
| Transfer from CIP (Fire Impact)               | -                  | 10,445                          | -                             |
| Transfer from CIP (Police Impact)             | -                  | 10,445                          | -                             |
| Transfer from Sanitation                      | 132,000            | -                               | -                             |
|   | -                  | -                               | -                             |
| <b>TOTAL AVAILABLE FOR APPROPRIATION</b>      |                    |                                 |                               |
|   | <b>21,654,526</b>  | <b>12,118,889</b>               | <b>4,524,008</b>              |
| <b>EXPENDITURES</b>                           |                    |                                 |                               |
| Other Expenditures                            | 15,624,301         | 8,278,820                       | 2,862,595                     |
| Transfer to General Fund (Police Impact Fees) | 117,000            | 54,060                          | -                             |
| Transfer to MBA (Fire Impact Fees)            | -                  | 55,681                          | -                             |
| Transfer to MBA (Park Impact Fees)            | -                  | -                               | 352,099                       |
| Transfer to Debt Service Fund                 | 104,725            | 136,440                         | 1,132,878                     |
| Road & Bridge Impact Fees                     | -                  | -                               | -                             |
| Storm Drain Impact Fees                       | -                  | -                               | -                             |
| Police Impact Fees                            | -                  | -                               | -                             |
| Fire Impact Fees                              | -                  | -                               | -                             |
| Transfer to Riverpark SID                     | 980,275            | -                               | -                             |
| Transfer to Capital Facilities Fund           | 53,140             | 192,205                         | -                             |
| Transfer to Capital Equipment Fund            | -                  | 20,890                          | -                             |
| Transfer to MBA                               | 57,000             | -                               | -                             |
| Transfer to other funds                       | 174,114            | -                               | -                             |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Enterprise Fund****Culinary Water Fund**

| Description | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted Budget<br>FY 04-05 |
|-------------|--------------------|---------------------------------|----------------------------|
|-------------|--------------------|---------------------------------|----------------------------|

**Operating Revenue**

|                       |              |              |              |
|-----------------------|--------------|--------------|--------------|
| Charges for Services  | \$ 5,059,485 | \$ 5,794,588 | \$ 7,202,828 |
| Interest Earned       | \$ 28,110    | \$ 45,000    | \$ 45,000    |
| Miscellaneous Revenue | 114,365      | -            | -            |

**Operating Expenses**

|                      |           |           |           |
|----------------------|-----------|-----------|-----------|
| Personal Services    | 457,371   | 732,338   | 756,237   |
| Contractual Services | -         | -         | -         |
| Materials & Supplies | 52,581    | 148,955   | 142,605   |
| Depreciation         | 868,899   | 950,000   | 1,200,000 |
| Other                | 3,503,197 | 3,220,691 | 4,184,969 |
|                      |           |           |           |
|                      |           |           |           |

**Non-Operating Revenue (Expense) & Transfers**

|                                    |           |           |             |
|------------------------------------|-----------|-----------|-------------|
| Impact Fee                         | 699,621   | 1,400,000 | 1,500,000   |
| Interest Expense                   | (173,953) | (954,474) | (1,211,507) |
| Other                              | (2,499)   | (17,400)  | (9,400)     |
| Capital Contributions              | 953,498   | -         | -           |
| Transfer to Debt Service           | (82,346)  | (82,346)  | (82,346)    |
| Transfer from Water Capital        | -         | -         | -           |
| Transfer to Water Capital Projects | -         | (472,380) | -           |
| Transfer to Capital Projects       | -         | (1,700)   | -           |
| Transfer to Capital Equipment      | -         | (89,491)  | (170,300)   |
| Contribution to Reserve            | -         | (9,813)   | (290,464)   |



**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Enterprise Fund****General Sanitation Fund**

| Description   | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|---|--------------------|---------------------------------|-------------------------------|
| <b>Operating Revenue</b>                                |                    |                                 |                               |
| Charges for Service                                     | \$ 1,676,378       | \$ 2,340,451                    | \$ 1,857,690                  |
| <b>Operating Expenses</b>                               |                    |                                 |                               |
| Personal Services                                       | 55,845             | 54,729                          | 44,127                        |
| Contractual Services                                    | -                  | -                               | 605,500                       |
| Materials and Supplies                                  | 1,111              | -                               | -                             |
| Other   | 1,127,329          | 1,357,789                       | 632,339                       |
| <b>Non Operating Revenue (Expenses) &amp; Transfers</b> |                    |                                 |                               |
| Transfer to General Fund                                | -                  | -                               | (150,000)                     |
| Transfer to Capital Equipment                           | (132,000)          | -                               | -                             |
| Transfer to Parkway Care Fund                           | (100,000)          | (127,000)                       | -                             |
| Transfer to Debt Service                                | (72,000)           | -                               | (72,000)                      |
| Increase in Equity in Joint Venture                     | 79,464             | 80,000                          | 80,000                        |
| Addition to Fund Balance                                | -                  | -                               | -                             |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Enterprise Fund****Recreation Center Fund**

| Description | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted Budget<br>FY 04-05 |
|-------------|--------------------|---------------------------------|----------------------------|
|-------------|--------------------|---------------------------------|----------------------------|

|   |   |   |            |
|---|---|---|------------|
| <b>Operating Revenue:</b>                                 |   |   |            |
| Charges for Services                                      |   |   | \$ 355,143 |
|   |   |   |            |
|   |   |   |            |
|   |   |   |            |
| <b>Operating Expenses:</b>                                |   |   |            |
| Personal Services   | - | - | 571,993    |
| Material & Supplies                                       | - | - | 300,535    |
| Other   | - | - | -          |
|   | - | - | -          |
|   |   |   |            |
| <b>Operating Income (Loss)</b>                            |   |   | (517,385)  |
|   |   |   |            |
| <b>Non-Operating Revenue (Expense)<br/>And Transfers.</b> |   |   |            |
|   |   |   |            |
| Transfer from RDA   | - | - | 517,385    |
|   | - | - | -          |
|   |   |   |            |

**South Jordan City**

Governmental Entity

**04-05**

Fiscal Year

**Enterprise Fund****Mulligans Golf Course Fund**

| Description   | Actual<br>FY 02-03 | Estimated<br>Actual<br>FY 03-04 | Adopted<br>Budget<br>FY 04-05 |
|---|--------------------|---------------------------------|-------------------------------|
| <b>Operating Revenue:</b>                                 |                    |                                 |                               |
| Charges for Services                                      |                    |                                 | 1,344,849                     |
| Interest Earned   |                    |                                 |                               |
|   |                    |                                 |                               |
|   |                    |                                 |                               |
| <b>Operating Expense:</b>                                 |                    |                                 |                               |
| Personal Expenses   |                    |                                 | 298,000                       |
| Materials & Supplies                                      |                    |                                 |                               |
| Depreciation  |                    |                                 | 863,342                       |
| Other   |                    |                                 |                               |
|   |                    |                                 |                               |
|   |                    |                                 |                               |
| <b>Operating Income (Loss)</b>                            |                    |                                 | 183,507                       |
|   |                    |                                 |                               |
| <b>Non-Operating Revenue (Expenses)<br/>And Transfers</b> |                    |                                 |                               |
| Interest Expense  |                    |                                 |                               |
| Contribution to Fund balance                              |                    |                                 | (183,507)                     |
|   |                    |                                 |                               |
|   |                    |                                 |                               |
|   |                    |                                 |                               |
|   |                    |                                 |                               |

**South Jordan City**  
Governmental Entity

**04-05**  
Fiscal Year

**Permenant Fund**

**Cemetery Perpetual Care Fund**

| <b>Revenues</b>              | <b>Actual<br/>FY 02-03</b> | <b>Estimated<br/>Actual<br/>FY 03-04</b> | <b>Adopted<br/>Budget<br/>FY 04-05</b> |
|------------------------------|----------------------------|--|--|
| Perpetual Care Revenue       | \$ 14,776                  | \$ 15,000                                | \$ 15,000                              |
| Perpetual Care Interest      | 7,437                      | 9,708                                    | 8,000                                  |
| Transfer from General Fund   |                            | 4,000                                    | -                                      |
| <b>Expenditures</b>          |                            |  |  |
| Transfer to General Fund     | 23,000                     | -  | 8,000                                  |
| Contribution to Fund Balance | (787)                      | 27,000                                   | 15,000                                 |

# Summary of Transfers FY 04-05

## **GENERAL FUND**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b>      | <b>Amount</b> |
|----------------------|---------------|-------------------------|---------------|
| Cemetery Fund        | 8,000.00      | Debt Service Fund       | 358,100.00    |
| Sanitation Fund      | 150,000.00    | Capital Equipment       | 72,915.00     |
|                      |               | Historical Preservation | 3,000.00      |

## **RDA**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|----------------------|---------------|--------------------|---------------|
|                      |               | Debt Service       | 262,615.00    |
|                      |               | MBA                | 350,000.00    |
|                      |               | Recreation fund    | 517,385.00    |

## **General Debt Service**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|----------------------|---------------|--------------------|---------------|
| General Fund         | 358,100.00    |                    |               |
| RDA                  | 262,615.00    |                    |               |
| Capital Projects     | 1,132,878.00  |                    |               |
| Water Operations     | 82,346.00     |                    |               |
| Sanitation           | 72,000.00     |                    |               |

## **MBA**

| <b>Transfer From</b>    | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|-------------------------|---------------|--------------------|---------------|
| Capital Projects        | 352,099.00    |                    |               |
| RDA                     | 350,000.00    |                    |               |
| Enterprise (Mulligan's) | 207,000.00    |                    |               |

## **Capital Projects Fund**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|----------------------|---------------|--------------------|---------------|
| General Fund         | 72,915.00     | MBA                | 352,099.00    |
| Water                | 170,300.00    | Debt Service       | 1,132,878.00  |

## **Water Fund**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|----------------------|---------------|--------------------|---------------|
|                      |               | Capital Project    | 170,300.00    |
|                      |               | Debt Service       | 82,346.00     |

## **Sanitation Fund**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|----------------------|---------------|--------------------|---------------|
|                      |               | General Fund       | 150,000.00    |
|                      |               | Debt Service       | 72,000.00     |

## **Recreation Center Fund**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|----------------------|---------------|--------------------|---------------|
| RDA                  | 517,385.00    |                    |               |

## **Cemetery Perpetual Care**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|----------------------|---------------|--------------------|---------------|
|                      |               | General Fund       | 8,000.00      |

## **Historical Preservation Fund**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|----------------------|---------------|--------------------|---------------|
| General Fund         | 3,000.00      |                    |               |

## **Mulligan's Golf Course**

| <b>Transfer From</b> | <b>Amount</b> | <b>Transfer To</b> | <b>Amount</b> |
|----------------------|---------------|--------------------|---------------|
|                      |               | MBA - Debt Service | 207,000.00    |

|                        |                        |          |                        |
|------------------------|------------------------|----------|------------------------|
| <b>Total Transfers</b> | <b>\$ 3,738,638.00</b> | <b>-</b> | <b>\$ 3,738,638.00</b> |
|------------------------|------------------------|----------|------------------------|